

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Greenwell Springs Hospital
Spring House Cost Report
State of Louisiana
Baton Rouge, Louisiana

January 12, 2000



Financial and Compliance Audit Division

***Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor***

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LEGISLATIVE AUDITOR

Daniel G. Kyle, Ph.D., CPA, CFE

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**GREENWELL SPRINGS HOSPITAL
SPRING HOUSE COST REPORT
STATE OF LOUISIANA
Baton Rouge, Louisiana**

Letter Report
Dated December 15, 1999

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

January 12, 2000



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

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December 15, 1999

MS. RENE AUSTIN-DUFFIN, SECRETARY
DEPARTMENT OF SOCIAL SERVICES
STATE OF LOUISIANA
Baton Rouge, Louisiana

We have audited the accompanying schedules of reimbursable costs and rate components, which comprise the Spring House cost report of the Eastern Louisiana Mental Health System - Greenwell Springs Campus for the year ended June 30, 1999. The facility cost report is the responsibility of the management of the provider. Our responsibility is to express an opinion on the schedules based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the Department of Social Services, Rate Setting for Residential Care, Cost Report Manual. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of reimbursable costs and rate components are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The report includes a schedule of adjustments, which in our opinion should be recorded in order for the data as reported in the accompanying schedules of reimbursable costs and rate components to be presented in conformity with the Department of Social Services, Rate Setting for Residential Care, Cost Report Manual. We have applied the adjustments as described in the schedule of adjustments to the amounts in the accompanying schedules of reimbursable costs and rate components.

We have not audited the financial statements of the Eastern Louisiana Mental Health System - Greenwell Springs Campus Spring House for the year ended June 30, 1999, and, accordingly, we do not express an opinion thereon.

In our opinion, the aforementioned schedule of reimbursable costs and rate components of the Eastern Louisiana Mental Health System - Greenwell Springs Campus Spring House cost report present fairly in all material respects the information shown therein, in conformity with the Department of Social Services, Rate Setting for Residential Care, Cost Report Manual. All required adjustments, including the adjustment for separate TIPS expenditures and unallowed costs, have been appropriately made in arriving at "Total Allowed" cost.

LEGISLATIVE AUDITOR

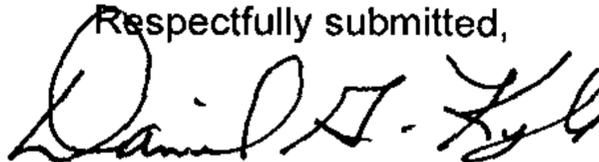
MS. RENE AUSTIN-DUFFIN, SECRETARY
DEPARTMENT OF SOCIAL SERVICES
STATE OF LOUISIANA

Letter Report, Dated December 15, 1999
Page 2

Our audit was conducted for the purpose of forming an opinion on the schedules of reimbursable costs and rate components taken as a whole. The accompanying information included in the comments is presented for the purposes of additional analysis and is not a required part of the schedules. Such information has been subjected to the auditing procedures applied in the audit of the schedules and, in our opinion, is fairly stated in all material respects in relation to the schedules taken as a whole.

This report is intended solely for the information and use of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which upon acceptance by the State of Louisiana, is a matter of public record.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is written in a cursive style with a large initial "D".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

APD:EFS:DSP:ss

[GREENWEL]

STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Facility/Program Cost Report Form

BRS Number:

1270

TIPS Number:

020051204

FACILITY/PROGRAM

F-1 Facility/Program
Name:

SPRING HOUSE

F-2 Physical Address:

23260 GREENWELL SPRINGS ROAD

F-3 City, State, Zip:

GREENWELL SPRINGS

LA.

70739

F-4 Facility Phone:

(225) 261-2730

F-5 Facility Fax Number:

(225) 262-2435

F-6 Contact Person:

BARBARA CHANDLER

F-7 Title:

ACCOUNTANT SUPERVISOR 1

**PARENT
ORGANIZATION**

F-8 Parent Provider
Name:

EASTERN LOUISIANA MENTAL HEALTH SYSTEM--
GREENWELL SPRINGS CAMPUS

F-9 Parent Provider
Address:

P. O. BOX 498 HWY. 10

F-10 City, State,
Zip:

JACKSON

LA.

70748

F-11 Parent Provider
Telephone #:

(225) 634-0269

F-12 Parent Provider Fax
Number:

(225) 634-5827

F-13: Admin. Agency
Head:

LAUREN GUTTZEIT

F-14: Title:

ACTING CEO

TYPE OF AGENCY

F-15 Type of Agency

GOVERNMENTAL- STATE

F-16 Facility Program
Complexity

COMPLEXITY

STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Statistical Data Cost Report Form

Facility Number	<input type="text" value="1270"/>	TIPS Number:	<input type="text" value="020051204"/>
Agency Name:	<input type="text" value="ELMHS - GSC"/>	Program:	<input type="text" value="SPRING HOUSE"/>
Period End:	<input type="text" value="06-30-99"/>	Period From:	<input type="text" value="07-01-98"/>

LICENSE AND AVAILABLE DAYS-(Only applies to residential facilities)

S-1 Licensed Capacity at Beginning of Period:	<input type="text" value="16"/>
S-2 Licensed Capacity at End of Period:	<input type="text" value="16"/>
S-3 Effective date of Licensed Capacity Change, if applicable	<input type="text" value="N/A"/>
S-4 Total Client Days Available	<input type="text" value="4,380"/>

ADMINISTRATIVE CATEGORY-(Only applies to residential facilities)

S-5 Facility Program Size (See Manual for Size Definitions)	<input type="text" value="MEDIUM"/>
S-6 Facility Program Complexity	<input type="text" value="COMPLEXITY"/>
S-7 Facility Has an OCS Supplement Approved On-Ground School:	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> X

CLIENT DAYS

S-8 OCS Paid and Payable Days:	<input type="text" value="3,854"/>
S-9 Other State Agency Funded Client Days:	<input type="text" value="-0-"/>
S-10 Private Client Days:	<input type="text" value="-0-"/>
S-11 Total Client Days Paid and Payable at End of Period:	<input type="text" value="3,854"/>
S-12 Occupancy Percent:	<input type="text" value="88%"/>

ADMISSIONS/DISCHARGES

S-13 Clients in Facility at Beginning of Period:	<input type="text" value="11"/>
S-14 Admissions During Period:	<input type="text" value="16"/>
S-15 Discharges During Period:	<input type="text" value="18"/>
S-16 Clients in Facility at End of Period:	<input type="text" value="9"/>

CARE DAYS AND WINGS

S-17 Number of Caredays at Mild Level of Care:	<input type="text" value="262"/>
S-18 Number of Caredays at Moderate Level of Care:	<input type="text" value="762"/>
S-19 Number of Caredays at Controlled Level of Care:	<input type="text" value="2,830"/>
S-20 Facility Level of Care Designation:	<input type="text" value="CONTROLLED"/>
S-21 Number of Wings in Facility:	<input type="text" value="1"/>
S-22 OCS Supplement Amount:	<input type="text"/>

STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Shared or Allocated Costs Report Form

Facility Number:
 Agency Name: TIPS Number:
 Program: Period End:

Cost Component (Admin., Basic, Sup. Interv.):	Describe Allocated Cost:	Method of Allocation:	Facilities or Programs to Whom These Costs Are Allocated:	Amount to Be Allocated:
ADMIN.	FIRE INS.	USED 16%	SPRING HOUSE	6,220.
ADMIN.	MALPRACTICE	USED 16%	SPRING HOUSE	2,032.
ADMIN.	OTHER INS.	USED 16%	SPRING HOUSE	11,739.
ADMIN.	TELEPHONE	USED 16%	SPRING HOUSE	5,923.
ADMIN.	WATER	USED 16%	SPRING HOUSE	1,566.
ADMIN.	GAS	USED 16%	SPRING HOUSE	4,720.
ADMIN.	ELECTRICITY	USED 16%	SPRING HOUSE	29,561.

II. Central Overhead

If you have an amount listed on Line AD-23, Central Office Overhead, then provide an explanation of what costs and services are included in Central Office Overhead.

1.
2.
3.
4.
5.
6.
7.
8.

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Personnel Cost Report Form**

Facility Number

Agency Name:

TIPS Number:

Program:

Period End:

Last Name	Job Title	Total Compensated Hours for Cost Period	Total Actual Compensation for Cost Period
ALLEN,	Administration PROGRAM ADMINISTRATOR	1,040	33,617.
	Basic Care		
	Intervention		
	Supervision		
MOSES,	Administration PROGRAM ASSIATANCE ADMIN.	2,080	37,700.
	Basic Care		
	Intervention		
	Supervision		
DUNCAN,	Administration		
	Basic Care		
	Intervention SOCIAL WORKER	2,080	24,919.
	Supervision		
HARRIS,	Administration CLERK	920	6,166.
	Basic Care		
	Intervention		
	Supervision		
MACWILLIAM,	Administration CLERK	560	3,657.
	Basic Care		
	Intervention		
	Supervision		
ANDERSON,	Administration		
	Basic Care		
	Intervention		
	Supervision DIRECT CARE SUPERVISOR	2,080	22,872

Totals only completed on last Personnel Page

Sum of Admin. Personnel Hours and Salary Entered:		
Sum of Basic Personnel Hours and Salary Entered:		
Sum of Interv. Personnel Hours and Salary Entered:		
Sum of Superv. Personnel Hours and Salary Entered:		

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Personnel Cost Report Form**

Facility Number: 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

Last Name	Job Title	Total Compensated Hours for Cost Period	Total Actual Compensation for Cost Period
<u>AUSTIN,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE SUPERVISOR	2,080	19,078.
<u>BROWN,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE SUPERVISOR	2,080	27,720.
<u>DAVIS, 1</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	2,080	12,804.
<u>HOLLIDAY,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE SUPERVISOR	2,080	18,276.
<u>MATTHEWS, 1</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	1,108.1	10,401.
<u>MINOR,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	2,080	13,099.

Totals only completed on last Personnel Page

Sum of Admin. Personnel Hours and Salary Entered:		
Sum of Basic Personnel Hours and Salary Entered:		
Sum of Interv. Personnel Hours and Salary Entered:		
Sum of Superv. Personnel Hours and Salary Entered:		

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Personnel Cost Report Form**

Facility Number 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

Last Name	Job Title	Total Compensated Hours for Cost Period	Total Actual Compensation for Cost Period
<u>PERKINS,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE SUPERVISOR	2,080	19,469.
<u>WHITLEY,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE SUPERVISOR	2,061	18,021.
<u>PAXTON,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	2,153.5	12,785.
<u>ATKINS,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	176.7	1,060
<u>BANKS,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	1,141.8	6,851
<u>BOND,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	46.2	277.

Totals only completed on last Personnel Page

Sum of Admin. Personnel Hours and Salary Entered:		
Sum of Basic Personnel Hours and Salary Entered:		
Sum of Interv. Personnel Hours and Salary Entered:		
Sum of Superv. Personnel Hours and Salary Entered:		

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Personnel Cost Report Form**

Facility Number: 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

Last Name	Job Title	Total Compensated Hours for Cost Period	Total Actual Compensation for Cost Period
<u>CREER,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	774.6	4,648.
<u>CORNISH,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	1,522.2	9,133.
<u>DAVIS, 2</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	590	3,540.
<u>DAVIS, 3</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	540.8	3,245.
<u>DONALD,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	105.4	632.
<u>EDWARDS,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	721.3	4,328.

Totals only completed on last Personnel Page

Sum of Admin. Personnel Hours and Salary Entered:	
Sum of Basic Personnel Hours and Salary Entered:	
Sum of Interv. Personnel Hours and Salary Entered:	
Sum of Superv. Personnel Hours and Salary Entered:	

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Personnel Cost Report Form**

Facility Number 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

Last Name	Job Title	Total Compensated Hours for Cost Period	Total Actual Compensation for Cost Period
<u>GRACE,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	30.5	183.
<u>HARVEY,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	149	894.
<u>HURST,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	1,436.9	8,621.
<u>JOHNSON,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	195.5	1,173.
<u>JONES,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	987.5	5,925.
<u>LEE, 1</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	94.6	568.

Totals only completed on last Personnel Page

Sum of Admin. Personnel Hours and Salary Entered:	
Sum of Basic Personnel Hours and Salary Entered:	
Sum of Interv. Personnel Hours and Salary Entered:	
Sum of Superv. Personnel Hours and Salary Entered:	

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Personnel Cost Report Form**

Facility Number 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

Last Name	Job Title	Total Compensated Hours for Cost Period	Total Actual Compensation for Cost Period
<u>LEE, 2</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	62.2	373.
<u>MATTHEWS, 2</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	649.3	3,896.
<u>MATTHEWS, 3</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	817	4,902.
<u>MILLER,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	1,552.1	9,365.
<u>MOORE,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	210.2	1,261.
<u>PHAGANS,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	1,369.1	8,522.

Totals only completed on last Personnel Page

Sum of Admin. Personnel Hours and Salary Entered:		
Sum of Basic Personnel Hours and Salary Entered:		
Sum of Interv. Personnel Hours and Salary Entered:		
Sum of Superv. Personnel Hours and Salary Entered:		

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Personnel Cost Report Form**

Facility Number

1270

Agency Name:

ELMHS - GSC

TIPS Number:

020051204

Program:

SPRING HOUSE

Period End:

06-30-99

Last Name	Job Title	Total Compensated Hours for Cost Period	Total Actual Compensation for Cost Period
<u>PRICE,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	585.5	3,513.
<u>RODNEY,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	6.7	40.
<u>SELF,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	157	1,038.
<u>SINGLETON,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	346.2	2,137.
<u>WATSON,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	379.9	2,279.
<u>WILLIAMS, 1</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	246.5	1,479.

Totals only completed on last Personnel Page

Sum of Admin. Personnel Hours and Salary Entered:

Sum of Basic Personnel Hours and Salary Entered:

Sum of Interv. Personnel Hours and Salary Entered:

Sum of Superv. Personnel Hours and Salary Entered:

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Personnel Cost Report Form**

Facility Number 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

Last Name	Job Title	Total Compensated Hours for Cost Period	Total Actual Compensation for Cost Period
<u>WILLIAMS, 2</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	787.9	4,799.
<u>HAMLER,</u>			
Administration			
Basic Care			
Intervention			
Supervision	DIRECT CARE WORKER	340	364.
<u>BRONSON,</u>			
Administration			
Basic Care			
Intervention	NURSE, RN3	2,114.5	48,107.
Supervision			
<u>TAYLOR,</u>			
Administration			
Basic Care			
Intervention	NURSE, RN3	2,172	46,557.
Supervision			
<u>WALKER,</u>			
Administration			
Basic Care			
Intervention	NURSE, RN3	360	7,211.
Supervision			
<u>MONTGOMERY,</u>			
Administration			
Basic Care			
Intervention	NURSE, RN3	438	9,540
Supervision			

Totals only completed on last Personnel Page

Sum of Admin. Personnel Hours and Salary Entered:	4,600	81,140.
Sum of Basic Personnel Hours and Salary Entered:	-0-	-0-
Sum of Interv. Personnel Hours and Salary Entered:	7,164.5	136,334.
Sum of Superv. Personnel Hours and Salary Entered:	35,905.2	269,571.

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Supervision Salary Cost Schedule Cost Report Form**

Facility Number: 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

Unallowable Supervision Salary Costs: 98.

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Administrative Component Cost Report Form**

Facility Number: 1270
 Agency Name: ELMHS - GSC TIPS Number: 020051204
 Program: SPRING HOUSE Cost Period End Date: 06-30-99

	Total Amount	Amount Adjusted	Total Allowed = Total Amount - Total Adjusted
GENERAL ADMINISTRATIVE COSTS			
AD-1 Advertising and Promotion			
AD-2 Bad Debts			
AD-3 Data Processing			
AD-4 Dues			
AD-5 Insurance - Workman's Compensation	35,789.	-0-	35,789.
AD-6 Insurance - Liability			
AD-7 Insurance - Motor Vehicle	444.	-0-	444.
AD-8 Other Insurances <u>FIRE/MALPRACT./OTHER</u>	19,992.	-0-	19,992.
AD-9 Admin. Medical Expenses			
AD-10 Security Checks			
AD-11 Licenses			
AD-12 Office Supplies	3,871.	-0-	3,871.
AD-13 Printing			
AD-14 Motor Vehicles (Gas, Oil, Repair)			
AD-15 Nonproperty Taxes			
AD-16 Postage	790.	-0-	790.
AD-17 Professional Services- Legal			
AD-18 Professional Services	25,600.	-0-	25,600.
AD-19 Professional Subscriptions			
AD-20 Telephone	5,923.	-0-	5,923.
AD-21 Training - Inservice	245.	-0-	245.
AD-22 Travel and Seminar Expense	302.	-0-	302.
AD-23 Central Office Overhead	79,090.	-0-	79,090.
AD-24 General Administrative	172,046.	-0-	172,046.
PLANT OPERATION/MAINTENANCE COSTS			
AD-25 Contracts for Outside Services			
AD-26 Lawn and Shrubbery			
AD-27 Repairs - Building and Grounds	502.	-0-	502.
AD-28 Repairs and Maintenance	1,352.	-0-	1,352.
AD-29 Supplies	104.	-0-	104.
AD-30 Utilities - Elecricity, Gas, Water, Fuel	35,847.	-0-	35,847.
AD-31 Miscellaneous PO and M specify <u>CABLEVISION</u>	283.	-0-	283.
AD-32 TOTAL Plant Operation and Maintenance	38,088.	-0-	38,088.

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Administrative Component Cost Report Form**

Facility Number: TIPS Number:
 Agency Name: Cost Period End Date:
 Program:

	Total Amount	Amount Adjusted	Total Allowed = Total Amount - Amount Adjusted
CAPITAL ASSET COSTS			
AD-33 Interest - Mortgage on Buildings or Equip			
AD-34 Lease Expense- Admin Building			
AD-35 Lease Expense-Other Buildings			
AD-36 Lease Expense - Furniture and Equipment			
AD-37 Depreciation - Buildings			
AD-38 Depreciation - Furniture and Equipment	198.	-0-	198.
AD-39 Depreciation - Vehicles			
AD-40 Depreciation - Leasehold Improvements			
AD-41 Property Taxes			
AD-42 Other Capital Asset Cos			
specify <input type="text"/>			
AD-43 TOTAL Costs Related to Capital Asset	198.	-0-	198.
TOTAL NON PERSONNEL ADMINISTRATIVE COSTS			
AD-44 TOTAL Non Salary Administrative Costs	210,332.	-0-	210,332.
TOTAL PERSONNEL ADMINISTRATIVE COSTS			
AD-45 Total Admin. Salary	81,140.	-0-	81,140.
AD-46 Total Medicare and FICA Payroll Taxes	11,783.	-0-	11,783.
AD-47 Total Other Payroll Taxes	8,019.	-0-	8,019.
AD-48 Total Employee Benefits	64,596.	-0-	64,596.
AD-49 TOTAL Administrative Personnel Costs	165,538.	-0-	165,538.
TOTAL ADMINISTRATIVE COSTS			
AD-50 Total Administrative Component Costs	375,870.	-0-	375,870.

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Basic Care Component Cost Report Form**

Facility Number:

Agency Name:

TIPS Number:

Program:

Period End:

	Total Amount	Amount Adjusted	Total Allowed = Total Amount - Total Adjusted
DIETARY EXPENSE			
BC-1 Food	21,405.	-0-	21,405.
BC-2 Dietary Supplie			
BC-3 Contracts for Outside ServicesDietician/Nutritionis	3,965.	-0-	3,965.
BC-4 Miscellaneous Dietary <input type="text"/>			
BC-5 TOTAL Dietary Expense	25,370.	-0-	25,370.
LAUNDRY/LINEN EXPENSE			
BC-6 Laundry Supplies			
BC-7 Linen and Bedding			
BC-8 Contracts for Outside Service	3,862.	-0-	3,862.
BC-9 Miscellaneous Laundry: <input type="text"/>			
BC-10 TOTAL Laundry Expense	3,862.	-0-	3,862.
HOUSEKEEPING EXPENSE (Other than Personnel)			
BC-11 Housekeeping Supplies	13,360.	-0-	13,360.
BC-12 Contracts for Outside Service			
BC-13 Miscellaneous Housekeeping:			
BC-14 TOTAL Housekeeping Expense <input type="text"/>	13,360.	-0-	13,360.
PERSONAL CLIENT NEEDS (Other than Personnel)			
BC-15 Clothing	4,248.	(4,248.)	-0-
BC-16 Allowances	2,318.	(2,318.)	-0-
BC-17 Other Personal Client Need <input type="text" value="MAKEUP/LOTION"/>	893.	-0-	893.
BC-18 TOTAL Personal Client Needs	7,459.	(6,566.)	893.
RECREATIONAL EXPENSE			
BC-19 Recreational Supplies Outings			
BC-20 Miscellaneous Recreation: <input type="text"/>			
BC-21 TOTAL Recreational Expense	-0-	-0-	-0-
TRANSPORTATION EXPENSE			
BC-22 Total Client Transportation	-0-	-0-	-0-
MEDICINE SUPPLY EXPENSE			
BC-23 Medicine Cabinet/First Aid Supplie	240.	-0-	240.
BC-24 Non Legend (Non Prescription, but doctor orde	450.	-0-	450.
BC-25 TOTAL Medicine Supply	690.	-0-	690.
TOTAL NON SALARY BASIC CARE COSTS			
BC-26 TOTAL Non Salary Basic Care Costs	50,741.	(6,566.)	44,175.
BASIC CARE PERSONNEL COSTS			
BC-27 TOTAL Basic Care Salary	-0-	-0-	-0-
TOTAL BASIC CARE COMPONENT COSTS			
BC-28 TOTAL Basic Care Component	50,741.	(6,566.)	44,175.

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Intervention Component Cost Report Form**

Facility Number: 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

	Total Amount	Amount Adjusted	Total Allowed = Total Amount - Amount Adjusted
MEDICAL AND NURSING (Other than Personnel)			
IV-1 Routine Medical Services			
IV-2 Contract Medical Staff			
IV-3 Other Medical Services			
IV-4 TOTAL Medical and Nursing	-0-	-0-	-0-
THERAPEUTIC AND TRAINING			
IV-5 Therapeutic and Training Supplies			
IV-6 Contract Psychological Services			
IV-7 Contract Social Work Services			
IV-8 Contract Licensed Prof. Counselor Service			
IV-9 TOTAL Therapeutic and Training	-0-	-0-	-0-
EDUCATIONAL			
IV-10 TOTAL Educational Costs	-0-	-0-	-0-
TOTAL NON SALARY INTERVENTION COSTS			
IV-11 TOTAL Non Salary Intervention Costs	-0-	-0-	-0-
INTERVENTION PERSONNEL COSTS			
IV-12 TOTAL Intervention Salary	136,334.	-0-	136,334.
TOTAL INTERVENTION COMPONENT COSTS			
IV-13 TOTAL Intervention Component	136,334.	-0-	136,344.

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Total Component Summary Cost Report Form**

Facility Number:
 Agency Name: TIPS Number:
 Program: Period End:

COST DESCRIPTION	Total Amount	Amount Adjusted	Total Allowed = Total Amount - Amount Adjusted
T-1 Total Administrative Component Costs	375,870.	-0-	375,870.
T-2 Total Basic Care Component Costs	50,741.	(6,566.)	44,175.
T-3 Total Intervention Component Costs	136,334.	-0-	136,334.
T-4 Total Supervision Component Costs	269,571.	(98.)	269,473.
T-5 TOTAL PROGRAM COSTS	832,516.	(6,664.)	825,852.

STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Income Cost Report Form

Facility Number: Agency Name: TIPS Number:
 Program: Period End:

ROUTINE INCOME

I-1 Medicare	
I-2 SSI/SSA	
I-3 Medicaid	
I-4 OCS TIPS 215 Reimbursement	532,603.
I-5 Other State Revenue	
I-6 Private	
I-7 Federal Grant	
I-8 State Grant	
I-9 Other Routine Income	
I-10 TIPS Reimbursement - Clothing	
I-11 TIPS Reimbursement - Transportation	
I-12 TIPS Reimbursement - Medical	
I-13 TIPS Reimbursement - Other	
I-14 TOTAL Routine Income	532,603.
I-15 Special Non TIPS Expense Reimbursement	
I-16 Designated Donations	
I-17 Undesignated Donations	
I-18 Sale of Supplies	
I-19 Employee and Guest Meals	
I-20 Interest	
I-21 Rentals	
I-22 Vending Machines	
I-23 Miscellaneous <input type="text"/>	
I-24 TOTAL Other Income	
I-25 Medicare	
I-26 SSI/SSA	
I-27 Medicaid	
I-28 State Revenue	
I-29 Other <input type="text"/>	
I-30 TOTAL Refunds and Allowances	
I-31 NET INCOME	<input type="text" value="532,603."/>

STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Assets and Liabilities Cost Report Form

Facility Number: 1270

Agency Name: ELMHS - GSC

Program: SPRING HOUSE

TIPS Number: 020051204

Period End: 06-30-99

CURRENT ASSETTS

A-1 Cash on hand or in banks	
A-2 Accounts Receivable	
A-3 Notes Receivable	
A-4 Other Receivables	
A-5 LESS: Allowance for Uncollectible Accounts Receivable and Notes Receivable	
A-6 Inventory	
A-7 Prepaid Expense	
A-8 Investment	
A-9 Other	
A-10 Total Current Asset	-0-

FIXED ASSETTS

A-11 Land	
A-12 Buildings	
A-13 LESS: Accumulated Depreciation	
A-14 Leasehold Improvements	
A-15 LESS: Accumulated Depreciation	
A-16 Fixed Equipment	
A-17 LESS: Accumulated Depreciation	
A-18 Major Movable Equipment	989.
A-19 LESS: Accumulated Depreciation	(198.)
A-20 Motor Vehicles	
A-21 LESS: Accumulated Depreciation	
A-22 Minor Equipment (Nondepreciable)	
A-23 TOTAL Fixed Assets	791.

OTHER ASSETS:

A-24 Investments	
A-25 Deposits on Leases or Utilities	
A-26 Due from Owners/Officers	
A-27 Special funds	
A-28 Other	
A-29 TOTAL Other Assets	
A-30 TOTAL Assets	-0-

CURRENT LIABILITIES:

A-31 Accounts Payable	
A-32 Notes Payable	
A-33 Current Portion of Longterm Debt	
A-34 Salaries-Fees Payable	
A-35 Payroll Taxes Payable	
A-36 Deferred Income	
A-37 Other	
A-38 TOTAL Current Liabilities	-0-

**STATE OF LOUISIANA DEPARTMENT OF SOCIAL SERVICES
Assets and Liabilities Cost Report Form**

Facility Number: 1270

Agency Name: ELMHS - GSC

TIPS Number: 020051204

Program: SPRING HOUSE

Period End: 06-30-99

LONG-TERM LIABILITIES:

A-39 Motgages Payable		
A-40 Notes Payable		
A-41 Unsecured Loans		
A-42 Loans from Other		
A-43 TOTAL Long Term Liabilities		
A-44 TOTAL Liabilities		-0-

CAPITAL

A-45 Capital	<u>CART WITH LOCK</u>	<u>791.</u>
A-46 Capital		
A-47 Capital		
A-48 Capital		
A-49 Capital		
A-50 TOTAL Capital		
A-51 TOTAL Liabilities and Capital		<u>791.</u>

**STATE OF LOUISIANA
RESIDENTIAL CARE FACILITY
CERTIFICATION STATEMENT
BY**

PREPARER AND OWNER, OFFICER, OR ADMINISTRATOR OF FACILITY

I, LAUREN GUTTZEIT, ACTING CEO
(NAME) *(ADMINISTRATIVE TITLE)*

and BARBARA CHANDLER, ACCOUNTANT SUPERVISOR 1
(NAME) *(PREPARE TITLE)*

of the ELMHS -- GSC, GREENWELL SPRINGS, LOUISIANA
SPRING HOUSE, *(NAME OF FACILITY)* *(CITY)* *(STATE)*

do certify that I have examined the attached report for the cost report period beginning JULY 1, 19 98, and ending JUNE 30, 1999, and to the best of my knowledge and belief it is a true and correct statement of the information required.

DATE: DECEMBER 15, 19 99


(SIGNATURE OF AUTHORIZED REPRESENTATIVE OF FACILITY)

ACTING CEO

(TITLE)

ATTACHMENT: Independent Auditor's Report

NOTE: Cost reports received without an Independent Auditor's Report will be considered incomplete. Incomplete cost reports result in a reduction or elimination of the facility's Administrative rate the following fiscal year.